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# The Solicitors' Journal and Weekly Reporter.

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## Current Topics.

### The New Statutes.

WE GIVE elsewhere a list of the remaining Acts which received the Royal Assent before the Parliamentary recess. They include the Small Holding Colonies Act, 1916, and the War Charities Act, 1916. Under the latter Act no appeal can be made for a war charity unless the charity is registered under the Act. We hope to complete the printing of the Statutes of the Session next week. The Defence of the Realm (Acquisition of Land) Bill has not passed, and the Registration of Business Names Bill, which passed the House of Lords, has made no progress in the House of Commons.

### The Case of Mr. Scott Duckers.

IN CONSIDERING the terms of the Military Service Act, 1916, as to conscientious objectors we pointed out (*ante*, p. 396) that under section 2 (3) the tribunals had power to grant absolute exemption on the ground of conscientious objection, and not merely exemption from combatant service only, or exemption on special conditions, and this view, though not, we believe, taken by the Local Government Board, was adopted by the Legislature in the Military Service Act, 1916 (Session 2). By section 4 (3) of the latter Act it is declared that the power to grant special certificates of exemption in conscience cases is "additional to and not in derogation of" the power to grant "an absolute, conditional or temporary certificate in such cases." Thus the power to grant absolute exemption has been clearly conferred by Parliament, and a power conferred by Parliament is, of course, meant to be used in appropriate cases. We have also pointed out that the Legislature has carefully abstained from confining conscientious objection to religious grounds, and the Central Tribunal accordingly has recently laid it down that conscientious objection can be based on moral as well as on religious grounds. Doubtless men who, like Mr. SCOTT DUCKERS, are suffering for conscience sake are willing to do so, and it may be that under present circumstances such cases are attended with difficulty; but it is a singular and unfortunate result of a war which, on the part of this country, began as a war for liberty. As to the genuineness of the objection in such a case we take it there is no question.

### The New Treasury Deposit Scheme.

THE NEW Scheme for the Loan of Securities to the Treasury (Scheme B) differs in some important points from the original Deposit Scheme (Scheme A). That was for two years, and extended only to securities coming within the term "Dollar Securities"; and in the improbable event of the Government requiring to sell, the depositor was to receive the actual value at the time of sale, with an addition of 2½ per cent. on that value. In the meanwhile he was to receive one-half per cent. per annum on the face value of the securities, in addition to

interest and dividends (*ante*, pp. 380, 483). Under Scheme B the term of deposit will be five years from 31st March, 1917, with the right of the Treasury to return the securities after 31st March, 1919, on three months' notice. The Scheme extends to all foreign securities included in the lists from time to time published, and the additional  $\frac{1}{2}$  per cent. per annum is to be paid as before. And, as before, the Treasury have the right to sell, but the amount to be paid in that case to the owner is altered. It is stated as follows:—

(6) The Treasury will have the right at any time during the currency of the loan to dispose of the securities should they find it necessary to do so, but in the event of their being so disposed of, the lender will continue to receive from the Treasury the same payments as he would have received if the securities had been retained, and at the end of the period of the loan, the Treasury will either return to him securities of the same description and to the same nominal amount as those originally deposited, or, at their option, they will pay to him the deposit value of the securities with an addition of 5 per cent. on that value, plus accrued interest from the last preceding interest date.

And the "deposit value" is defined as the net mean Stock Exchange quotation of the day preceding the publication of the list in which the security is included. The Scheme has, however, been varied by the addition of the following clause, so as to give the owner any profit which may be made on a sale:—

In the event of the Treasury finding it necessary in the exercise of the right reserved to them by paragraph 6 of Scheme B to sell during the period of deposit any of the deposited securities, and of the average price realized by such sale of any particular security exceeding the deposit value plus 5 per cent., the Treasury will, if the securities are not replaced, be prepared to pay the depositor at the end of the deposit period the full amount of the average price actually realized, notwithstanding that it exceeds the deposit value plus 5 per cent.

It appears that, if necessary, the additional income tax of 2s. under section 27 of the Finance Act, 1916, will be imposed on the securities under Scheme B. At present it is imposed only on securities which, as under Scheme A, the Treasury "are willing to purchase" (section 27 (7)). Scheme B is only a deposit scheme, so that fresh legislation would be necessary. There is an option till the 14th inst. to transfer from Scheme A to Scheme B, and trustees are empowered to take advantage of Scheme B.

#### Belligerent Interference with Neutral Mails.

On 22nd May Sir SAMUEL EVANS, P., gave judgment in the cases of the Dutch steamships *The Tubantia*, *The Gelria* and *The Hollandia*, all of which had been found to be carrying by parcel and letter post consignments of contraband goods, chiefly rubber. The following were sent by letter post and consigned from Brazil to G. VOGTMANN & Co., of Hamburg:—*The Tubantia*, 173½ lbs. of rubber in about 173 parcels, and seven parcels of wool (sample size); *The Gelria*, 1,390 parcels of rubber; and *The Hollandia*, 1,265 parcels of rubber. From letters put in evidence it appeared that this was part of a regular system designed to send goods into Germany. Of course the goods in question were condemned, but the case shews the necessity for the intervention by the British Government, which has led to discussion with various neutral States. It has been sought to claim immunity for all postal packets on the ground that they are protected by Convention XI. of The Hague Peace Conference (1907). Article 1 of this Convention is as follows:—

The postal correspondence, whether of neutrals or belligerents, whatever its character, official or private, found at sea upon a neutral or enemy ship is inviolable. If the ship is seized, the correspondence must be forwarded by the captor with the least delay possible.

This provision does not apply, in case of violation of blockade, to correspondence which is going to or coming from a blockaded port.

The neutrals who have complained of British interference with mails have not unnaturally relied on this Convention. The Dutch Government set it up in a Note of last February, and apparently the British Government were then prepared to adhere to it, for their defence was that it did not apply to seizures in British territorial waters. The Dutch replied

that the minefields forced their vessels into such waters, and they did not admit the defence. Correspondence between the United States and the British and French Governments had at this time already commenced. The United States protested in January, and in reply the Allied Governments, in a Memorandum of 15th February, asserted that the Convention did not interfere with the right of visit and search, though "genuine correspondence" was "inviolable," and was not to be seized on the high seas. In a Note of 27th May, printed in the *Times* of 19th June, the United States, while not formally admitting the Allies' claim, said that the Governments of the United States, Great Britain and France appeared to be in substantial agreement as to principle. The mode of applying the principle was the chief cause of difference, and complaints were made of neutral ships being improperly brought into or detained at British ports. This had resulted in loss of papers and delays to shipping documents, which had caused great loss and inconvenience. An attempt was made to define genuine correspondence. It did not include securities or negotiable instruments, but it did include shipping documents unless carried in the same ship as the property referred to. The Reply to this Note does not seem to have been yet sent, but an interim Memorandum dealing with specific cases of alleged hardship was sent in July (*Times*, 24th July).

#### Sweden and the Seizure of Mails.

THROUGHOUT THE same period frequent correspondence has been going on also between the British and Swedish Governments, and this has now been published. It commences with a letter from Sir EDWARD GREY to the Swedish Minister, Count WRANGEL, of 15th December, 1915, in which he informed him that the Swedish steamship *Stockholm*, from Gothenburg to New York, had arrived at Kirkwall, and that fifty-eight bags of parcels mails, from Malmö to Chicago, were being removed for examination. The Swedish Government retorted by directing that all goods in transit through Sweden, from or to England, by parcels mail should be detained. In January Sir EDWARD GREY informed Count WRANGEL that one-third of the parcels on *The Hellig Olaf* had been found to contain contraband (*ante*, p. 161), and he maintained the right to seize it. Meanwhile, the British mails were detained in Sweden, and the position was becoming acute. According to the attitude adopted by the Swedish Government in correspondence with the French Government, Convention XI. was not binding, since it had not been ratified by all the belligerent Powers, and it was therefore out of the way. Sir EDWARD GREY offered arbitration, subject to certain conditions—in particular, that the specific cases in dispute had first been referred to the Prize Court, and that the decision was unsatisfactory to the Swedish Government; and finally, on 19th June, he demanded the release without further delay of the mails detained in Sweden. The Swedish Government still attempted to avoid a final concession of ordinary postal facilities in accordance with the British and Swedish Post Offices Agreement of 1904, and it does not appear that Viscount GREY has yet obtained a final settlement. Presumably, however, this will shortly be done, and the parcels post through Sweden will be resumed, subject to arbitration after the war as to specific cases of interference by Great Britain with Swedish mails. It is, of course, clear that, whether under the Convention or without it, the immunity of postal correspondence cannot be made the cover for the carriage of contraband.

#### Income Tax and Residents Abroad.

WE REFERRED last week, in connection with a letter from Mr. HARGRAVES, to the income tax on the profits from War Expenditure Certificates. We print elsewhere a Treasury Notice, from which it appears that these securities, and also Treasury Bills, are exempt from income tax where the beneficial owners are abroad, though the regulations seem to be a little complicated. By section 47 of the Finance (No. 2) Act,



1915, the Treasury were empowered as an emergency measure to issue securities,

"with a condition that neither the capital nor the interest thereof shall be liable to any taxation, present or future, so long as it is shown in manner directed by the Treasury that the securities are in the beneficial ownership of persons who are neither domiciled nor ordinarily resident in the United Kingdom."

By section 44 (1) of the Finance Act, 1916, it is provided that section 47 of the Act of 1915 shall,

"so far as income tax (including super tax) is concerned, have effect as though the reference to persons not domiciled in the United Kingdom were omitted therefrom."

The Notice which has been issued by the Treasury accordingly contains two clauses. Both refer to Treasury Bills and War Expenditure Certificates, but the first follows section 47 of the Act of 1915 and makes both capital and interest exempt from taxation so long as the securities are in the possession of persons who are neither domiciled nor ordinarily resident in the United Kingdom, *e.g.*, a person domiciled and resident in France; the second follows the same section as amended by section 44 of the Act of 1916, and exempts these securities from income tax (including, presumably, super tax) so long as they are in the possession of persons who are not ordinarily resident in the United Kingdom, *e.g.*, a person domiciled in England but resident in France. Now the only taxes on capital at present appear to be death duties, and to escape these the beneficial owner must be both domiciled and resident abroad. And the only tax on interest appears to be income tax (including super tax), and the beneficial owner escapes this if he is resident abroad though domiciled here. Such, at least, seems to be the effect of the legislation and the Notice. It is natural that the Treasury should attempt to diminish for persons abroad the effect of the present high rate of income tax. Its effect on business is illustrated by the impending removal to Geneva of the Aramayo Francke Mines (Limited), of which a report appeared in the *Times* of Wednesday.

#### Onus of Proof in Actions on Bonds.

SOME POINTS worth noting by the practitioner are illustrated by *Velchand v. Atherton* (*Times*, 31st July). An Indian money-lender lent money in India to a Government official, and when the latter was temporarily on leave in England served a writ on him for money lent. Since an action of this kind arises *ex contractu* and does not relate to foreign immovables, our courts have jurisdiction to entertain proceedings whenever service has been effected on the defendant in England, and ROWLATT, J., who tried the case, held that he must hear it. That is the first point. Now, can a debtor in such a case claim relief under the Money-lenders Act of 1900? The answer is no, for that Act applies only to registered money-lenders—*i.e.*, a special class of persons carrying on business in England, and is penal in its nature: *Velchand v. Manners* (25 T. L. R. 329). The defendant, however, can claim similar relief under section 74 of the Indian Contract Act of 1872, since the contract was made and was to be performed in India, and therefore is *prima facie* subject to the Indian law as the *lex loci contractus*. In the present case, the defendant had returned to India after paying into court £80. The plaintiff produced his bond, shewing that the time for repayment of the principal was due. This, of course, throws on the defendant the onus of proving repayment (*Penny v. Fry*, 8 B. & C. 1), and so judgment for the plaintiff followed, as regards the principal, since the defendant was not present and produced no evidence. But, as regards interest, the bond provided that, in the event of an instalment remaining unpaid when due, there should be interest at a high rate named in the bond. Here again the plaintiff's counsel contended that, the date having arrived, production of the bond was, in the absence of proof by the defence that the instalment had been paid, evidence of the default, and therefore that the interest was due. But here the Judge disagreed, taking the view that the plaintiff must discharge the onus of proving a penal default.

Since he had not done so, the Court held that he had not proved that any interest was due, and therefore could not sign judgment for the interest. Since the amount paid into court exceeded the unpaid balance of principal, the defendant, therefore, got his costs after the date of payment into court.

#### Residence in House Standing in Two Territorial Divisions.

COLONEL SIR THOMAS HOLDICH, in a recent lecture before the Royal Geographical Society, drew attention to the difficulties which arise from the adoption of the straight line in the delimitation of the boundaries between two States. These difficulties have been illustrated on several occasions during the present war, and it has been stated that, in the case of a house near the artificial boundary between Germany and Holland, the house itself is in Holland but the water from the roof falls into Germany. These cases may be compared with others, relating to the residence of voters and the settlement of paupers, which have been brought before the English courts. Mr. CRABBE ROBINSON tells us in his *Reminiscences* of a question whether a pauper was settled in parish A or B, which was determined by the Clerkenwell Sessions in 1815. The house occupied by the pauper was in both parishes, and models both of the house and the bed in which the pauper slept were laid before the Court that it might ascertain how much of his body lay in each parish. The Court held the pauper to be settled where his head (being the nobler part) lay, though one of his legs, at least, and a great part of his body lay out of the parish. And in the Oldham Election Petition (1869), when the question was whether a voter had resided within seven miles from the boundary of a borough, BLACKBURN, J., said: "I remember a case in some very old books about an apprentice. Where he slept his head was in the district and his feet were out of it, but it was held that the man slept where his feet were." Other cases relating to houses standing in two territorial divisions are to be found in the books, but we are disposed to think that some of these discussions might be shortened by a reference to the maxim that the law does not concern itself about trifles. When it is remembered that fractions of a day are disregarded by the courts, it must seem rather illogical to subdivide the floor of a bed-chamber for the purpose of ascertaining the residence of the sleeper.

#### Ambiguous Bequests of Chattels.

THE recent discussion, in the Chancery Division and Court of Appeal, respecting the disposition of the late Sir HENRY AUSTEN LAYARD'S collection of portraits under the terms of his will (*Re Layard, Layard v. Bessborough*, 32 T. L. R. 122, 517), has doubtless received the attention of a large number of the public; to the profession it is a reminder—if, indeed, a reminder be necessary—of the considerable thought and care which has to be bestowed in drafting a bequest of a testator's effects if lucidity is to be attained. That the articles included are of small value is surely an unscholarly excuse; scientific accuracy and completeness is what is desired.

With the limited space at our disposal we cannot refer to all the cases explaining the descriptive effect of particular words, or collocation of words; moreover, such a reference might be deemed a wearisome and uninviting catalogue. It must suffice to recall that the word "goods," and equally the word "chattels," used simply and without qualification, includes the whole of the testator's personal estate of every description (*Kendall v. Kendall*, 4 Russ. 360, 370), and that the word "effects"—it is true, in a singular will drawn by a commercial traveller—has, in recent years, been held to pass real estate when aided by the context (*Hall v. Hall* (No. 2), 1892, 1 Ch. 361).

One prominent question, therefore, in construing such a bequest is, whether the effect of such inclusive words as "goods" and "chattels" is, by the context, and considering

the instrument as a whole, so qualified that an intention is manifest on the part of the testator to restrain their meaning. And in this connection it may be well to remember the recent case where a testator by will gave his residuary estate for charitable purposes, and then by codicil "the residue of his estate not bequeathed by the will" to a lady, and where it was held that there was no revocation of the original gift of the residue, but that the codicil passed only such portion (if any) of the residue as might ultimately prove not to have been effectually disposed of by the will (*Re Stoodley, Hooson v. Locock*, 1915, 2 Ch. 295).

The inclusive effect of any words may, as is well known, be restrained, and, where the testator has more than one residence, should frequently be restrained, by an apt reference to locality. If such be the intention, the draftsman has carefully to observe that the mention of this locality is so expressed as clearly to be for the purpose of restriction, and not merely for the purpose of description. He has also to obtain instructions what provision is to be made for the contingency of the removal, or storage, of the articles. The inclusive effect may also sometimes be restrained, wittingly or otherwise, by the doctrine of *ejusdem generis*; and here we venture to point out that, with respect to a residuary clause composed of an imperfect enumeration followed by larger words, general effect will be given to those words; whereas in the case of a clause dealing with a particular portion of an estate, or with articles in a particular locality, the fullest effect will not so generally be given to all the general words which follow an enumeration of particulars (*Gibbs v. Lawrence*, 30 L. J., Ch. 170). The reason is that, in the one case, there is the desire to avoid an intestacy; in the other, there is no such apparent necessity.

However, it is very evident that care in the use of words of inclusive import must be exercised, more especially when the bequest makes no reference to locality. No word should, in any case, we will assert, be used without an appreciation of its meaning, and an estimation of its energy. It is not uncommon in the country for professional men and tradesmen to live in the same building as that in which their profession or business is carried on, and in such a case one has to differentiate between the articles which the testator has for his own domestic use, and those he has for his profession or trade, and to arrange accordingly, or unavoidable doubt may arise after his death.

The important question of prospective acquisition, moreover, cannot be disregarded in the case of any testator who has means, and has a hobby or a valuable collection; and the introduction of appropriate language mentioning a time, past, present, or future, may very often express a client's considered wishes. In such points counsel is somewhat at a disadvantage from not having a personal acquaintance with the testator and his affairs, and he has to rely much on the ability of the solicitor in directing the testator's attention to necessary points, and in inviting due reflection and satisfactory instructions. A competent draftsman will not, however, allow an exception of articles not comprised in the bequest to pass without comment. The phrase "plate, linen, household goods, and other effects" will not pass a testator's stock in the funds; but when a testator adds to the phrase "money excepted," an interpreter is driven to the conclusion that his intention must have been to give the words "household goods and other effects" a more extensive meaning than the usual one, and, consequently, that it should be enlarged so as to include his stock (*Hotham v. Sutton*, 15 Ves. 319).

We cannot think that these comments will come as a revelation to any reader. To him who re-reads the cases, however, the thought may occur whether, in everyday life, by inadvertence, some bequests have not been misconstrued, and estates accordingly misadministered. As Dr. WHEWELL was wont to say, the words whose ambiguity is the most frequently overlooked, and is productive of the greatest amount of confusion of thought and fallacy, are among the commonest, and are those of whose meaning the generality consider there is the least reason to doubt. And few who consider the judicial answers that have been laboriously given to numerous vexed questions on our subject will be ready to deny the force given

thereby to the contention, that it is far better that a small fee should be expended in obtaining expert advice in the preparation of a will, or of a codicil, than that the apple of discord should be thrown into a family circle, with its concomitant expense.

It is inevitable that novel and enlightening authorities, in so far as they introduce reforms in received practice, should often be inconvenient, if not embarrassing, in dealing with matters under old instruments. And the thought that, in order to attain an adequate exactness and lucidity in expression, it behoves a testator not to use words or phrases of the meaning of which he is not sure, and not to be chary of using an interpretation clause if it will serve to remove any possible doubt, has one aspect which may be not inaptly illustrated by a reference to the meaning of the phrase "testamentary expenses." Five-and-twenty years ago a general practitioner, if asked, would have replied that all costs incurred in relation to a particular fund or share bequeathed by a will were payable, as a general rule, out of the fund or share. With the fruitage of the textual criticism during the advancing years in his memory he would not be quite so confident to-day. He would call for a copy of the whole will, and would probably re-read the excellent notes on the subject in the *Annual Practice* (at pp. 1238 and 1266 of the 1916 edition). It was in 1900 that Mr. Justice FARWELL held that the costs of ascertaining the identity of the persons entitled to a pecuniary legacy—in the case before him they were considerable because these persons resided in New York, Budapest, Vienna, and elsewhere abroad—are "testamentary expenses"; and therefore, whenever the testator has directed that his funeral and testamentary expenses are to be paid out of his residuary estate, such costs fall on the residue, and not on the pecuniary legacy (*Re Baumgarten, Bevan v. Rosenbaum*, 82 L. T. Rep. 711; and see *Re Vincent, Rohde v. Palin*, 1909, 1 Ch. 810); and it was only two years ago that, in the case of a trust legacy contained in the will of a testator who had been dead seventy years, it was held that the very heavy expense of ascertaining the parties then entitled to it were "charges of the execution of the will," and must be paid accordingly out of the fund provided to pay such charges (*Re Townsend, Knowles v. Jessop*, 1914, W. N. 145). In short, in recent years the meaning of this venerable and well-known phrase has been canvassed and scrutinized, and there has been an unfolding of its potency; and this discussion may suggest the advisability, if it does not enforce the necessity, of special provision as to the incidence of any costs incurred in relation to each particular devise or bequest in order to further and promote the testator's wishes. In this connection reference should now be made to *O'Grady v. Wilmot* (1916, 2 A. C. 231), on which, in another aspect, we commented last week.

## Correspondence.

### District Registries: Address for Service.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—I observe, from the report of the proceedings of the Legal Procedure Committee of the Law Society, published in your issue of the 19th inst., that a resolution was adopted, that the rule of the Supreme Court, under which the defendant's address for service, when appearance is entered in a District Registry, may be at any place within the district should be amended so as to limit such address for service to an address within three miles of the Registry.

The rule in question, coupled with the provision allowing service of documents to be effected by post, has, I venture to say, worked well in practice, and the alteration proposed by the Legal Procedure Committee is opposed to the interests and to the wishes of the great body of solicitors practising in the country. The result, if the rule is altered as proposed, will be, as no doubt it is intended shall be the case, that a great many actions which now proceed in a District Registry will be transferred to London, as it will necessarily mean that solicitors whose offices are more than three miles from a District Registry will have to enter appearance through an agent, and no doubt in most cases they will prefer to employ their London agents, rather than another firm practising a few miles from their own offices.



Thus, the proposed alteration is framed entirely in the interests of solicitors practising in town, from which body no doubt the Legal Procedure Committee is chiefly drawn, and entirely disregards the interests of country solicitors.

It is to be hoped that the Provincial Law Societies will move in the matter, and organise an effective opposition to what appears to be an attempt to centralise legal contentious business in London, a state of things which, I have always understood, the District Registries were established to put an end to.

I might point out further, that if the resolution were adopted in its present form, a plaintiff's solicitor residing more than three miles from the Registry could still give the address of his office as his address for service, although another solicitor, who appeared for the defendant, and whose office might be in the same street, would have to give an address for service in the town where the District Registry was situated; which goes to show how ill-considered the matter has been.

COUNTRY SOLICITOR.

## New Orders, &c.

### New Statutes.

On 23rd August the Royal Assent was given to the following Acts:—

- Anglo-Portuguese Commercial Treaty Act, 1916.
- Merchant Shipping (Salvage) Act, 1916.
- Small Holding Colonies Act, 1916.
- Government of India (Amendment) Act, 1916.
- Telegraph (Construction) Act, 1916.
- Law and Procedure (Emergency Provisions) (Ireland) Act, 1916.
- Time (Ireland) Act, 1916.
- Parliament and Local Elections Act, 1916.
- Municipal Savings Banks (War Loan Investment) Act, 1916.
- War Charities Act, 1916.
- British Ships (Transfer Restriction) Act, 1916.

and to several local Acts.

### War Orders and Proclamations, &c.

The *London Gazette* of 25th August contains the following:—

1. A Notice that Orders have been made by the Board of Trade under the Trading with the Enemy Amendment Act, 1916, requiring seven more businesses to be wound up, bringing the total to 328.

2. An Order, dated 24th August, of the Central Control Board (Liquor Traffic) for the Eastern Area. The chief provisions of the Order are printed below.

3. A Supplemental Order of the Central Control Board (Liquor Traffic) applying to the Eastern Area the Orders as to Medicated Wines (*ante*, pp. 622, 658) and new Excise Licences (*ante*, p. 590).

4. Admiralty Notices to Mariners as follows:—

(1) No. 925 of the year 1916, dated 22nd August (being a revision of No. 816 of 1916), relating to England, East Coast. An area is defined outside Harwich, west of which no vessel, either British, Allied, or Neutral, may be; no vessels other than British or Allied are to enter Yarmouth haven until further Notice; and regulations are made as to the River Tyne Boom Defence.

(2) No. 926 of the year 1916, dated 23rd August (being a revision of No. 721 of 1916), relating to England and Wales, South and West Coasts. Regulations are made for small craft and fishermen from Portland Bill to Bardsey Island. Permits are required for all small craft, and they are not to be under way at night, i.e., between half an hour after sunset and half an hour before sunrise, or during fog, but are to remain at their moorings. If caught out by fog, they are to return to the shore at once. Subject to any special exceptions that have been or may hereafter be made, they are not to proceed to a distance of more than three miles in any direction from the port, creek or river to which they belong. It must be further understood that no special protection can be afforded them. Excursion Traffic, defined as advertised trips wholly or chiefly for the pleasure of the passengers, is allowed only within ports, creeks or rivers and by written permission of the Commander-in-Chief, Plymouth, which may be obtained through the District Coast Watching Officer. Special Local Regulations are in force for defended areas and ports, comprising Portland, Plymouth, Falmouth, Milford Haven, Cardiff and Barry, and Swansea. The Notice contains Special Regulations for Plymouth Sound and Hamoaze. And the passage of vessels through the channel southward of the Breaksea light-vessel is entirely prohibited. Vessels contravening this regulation are liable to be fired upon.

The above Regulations are made under the Defence of the Realm (Consolidation) Regulations, 1914, and failure to comply strictly with the directions contained in them will constitute an offence against those Regulations.

The *London Gazette* of the 29th August contains the following:—

5. A Foreign Office notice, dated 25th August (printed below) of additions to the Italian Contraband List.

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*Full Prospectus on application to the Secretary,*  
**Head Office: ROYAL EXCHANGE, LONDON, E.C.**  
**Law Courts Branch: 29 & 30, HIGH HOLBORN, W.C.**

6. A Foreign Office notice, dated 29th August, that additions or corrections have been made to the lists published as a supplement to the *London Gazette* of 14th August, 1916, of persons to whom articles to be exported to China may be consigned.

7. An Order, dated 23rd August (printed below), of the Home Secretary under the Aliens Restriction (Consolidation) Order, 1914.

8. A Notice that Orders have been made by the Board of Trade under the Trading with the Enemy Amendment Act, 1916, requiring two more businesses to be wound up, bringing the total to 330.

9. An Admiralty Notice to Mariners, No. 932 of the year 1916, dated 25th August (being a revision of No. 904 of 1916), relating to England, East Coast, and containing Pilotage and Traffic Regulations for the River Humber, made under the Defence of the Realm (Consolidation) Regulations, 1914.

### Liquor Control Order for the Eastern Area.

#### Limits of Area.

1. The area to which this Order applies is the Eastern Area, being the area comprising the County Borough of Southend-on-Sea and the County of Essex (excepting such part thereof as is comprised in the London Area as defined and specified in the Schedule to an Order in Council dated the 24th day of September, 1915); the County Borough of Ipswich and the County of East Suffolk; the City of Norwich and the County Borough of Great Yarmouth and the Petty Sessional Divisions of Holt, Eynsford, Forehoe, Depwade, Diss, North Erpingham, South Erpingham, Taverham, Swainsthorpe, Earsham, Tunstead and Happing, East and West Flegg, Blofield and Walaham, and Loddon and Clavering in the County of Norfolk; the County of Hertford (excepting such part thereof as is comprised in the London Area aforesaid); and the Petty Sessional Divisions of Chesham and Burnham (excepting the Parishes of Farnham Royal, Burnham, Taplow, Hitcham, Dorney and Boveney) in the County of Buckingham.

#### Hours during which Intoxicating Liquor May be Sold.

##### A.—For Consumption ON the Premises.

2. (1) The hours during which intoxicating liquor may be sold or supplied in any licensed premises or club for consumption on the premises shall be restricted and be as follows:—

##### On Weekdays:—

The hours between 12 noon and 2.30 p.m. and between 6 p.m. and 9 p.m.

##### On Sundays:—

The hours between 12.30 p.m. and 2.30 p.m. and between 6 p.m. and 9 p.m.

Except between the aforesaid hours no person shall—

(a) Either by himself or by his servant or agent sell or supply to any person in any licensed premises or club any intoxicating liquor to be consumed on the premises; or

(b) Consume in any such premises or club any intoxicating liquor; or

(c) Permit any person to consume in any such premises or club any intoxicating liquor.

##### B.—For Consumption OFF the Premises.

(2) The hours during which intoxicating liquor may be sold or supplied in any licensed premises or club for consumption off the premises shall (subject to the additional restrictions as regard spirits) be restricted and be as follows:—

##### On Weekdays:—

The hours between 12 noon and 2.30 p.m. and between 6 p.m. and 8 p.m.

##### On Sundays:—

The hours between 12.30 p.m. and 2.30 p.m. and between 6 p.m. and 8 p.m.

Except between the aforesaid hours no person shall—

(a) Either by himself or by any servant or agent sell or supply to any person in any licensed premises or club or (except as herein-after expressly provided) dispatch therefrom any intoxicating liquor to be consumed off the premises; or

(b) Take from any such premises or club any intoxicating liquor;

or

(c) Permit any person to take from any such premises or club any intoxicating liquor.

*Hours of Opening for the Supply of Food and Non-Intoxicants.*

5. Notwithstanding any provisions of this Order or of the Law relating to licensing or the sale of intoxicating liquor:—

(a) Licensed premises may be opened for the supply of food and non-intoxicating liquor at the hour of 5.30 in the morning on all days and be kept open for this purpose from that hour until the evening closing hour prescribed by the general provisions of the Licensing Acts; and

(b) Refreshment houses may be kept open for this purpose at any time during which they may be kept open under the general provisions of the said Acts.

*Dilution of Spirits.*

*A.—Compulsory.*

10. (a) No person shall on or after the eleventh day of September, 1916, either by himself or by any servant or agent—

(1) Sell or supply to any person in any licensed premises or club for consumption on or off the premises or dispatch therefrom any whisky, brandy, rum or gin unless reduced to 25 degrees under proof.

(2) Introduce or cause to be introduced into the area any whisky, brandy, rum or gin unless reduced to 25 degrees under proof.

Provided always that the foregoing provisions of this Article shall not affect the sale or supply of whisky, brandy, rum or gin which is proved to have been bottled before the fourth day of September, 1916.

*B.—Permissive.*

(b) The sale of whisky, brandy, rum and gin reduced to a number of degrees under proof which falls between 25 and 50 is hereby permitted.

(c) In determining whether an offence has been committed under the Sale of Food and Drugs Acts by selling to the prejudice of the purchaser whisky, brandy, rum or gin not adulterated otherwise than by an admixture of water, it shall be a good defence to prove that such admixture has not reduced the spirit more than 50 degrees under proof.

*Sale of Light Beer.*

11. The Order of the Central Control Board (Liquor Traffic) made on the third day of July, 1916, with reference to the sale of light beer shall apply to the area and come into force on the fourth day of September, 1916.

The Order, which comes into force on 4th September, also contains additional restrictions as to spirits, and prohibits treating, credit, and the long pull.

## The Italian Contraband List.

*Foreign Office,  
August 25, 1916.*

The Secretary of State for Foreign Affairs has received from His Majesty's Ambassador at Rome the following translation of a Royal Proclamation dated July 16th, 1916, and published in the Italian Official Gazette of the 8th August, 1916, making certain additions to and alterations in the Italian List of goods declared to be contraband.

The following additions are made to the list of articles of absolute contraband of war contained in our Decree No. 266 of February 27th, 1916:—

46. Metallic chlorides, except chloride of soda and chlorides of metalloids.
47. Halogen compounds of carbon, starch.
48. Borax, boric acid and other boron compounds.
49. Sabadilla seeds and preparations therefrom.
50. Gold, silver, paper money and all negotiable credit documents and realisable bonds.

The following modifications are introduced in the above-mentioned list of articles of absolute contraband:—

No. 3 is thus modified:—

"Lathes, machines and implements which may be used in the manufacture of war munitions."

In No. 8 the word "ether" is substituted by "formic ether," "sulphuric ether."

IT'S WAR-TIME, BUT — DON'T FORGET

THE MIDDLESEX HOSPITAL.

ITS RESPONSIBILITIES ARE GREAT AND MUST BE MET.

In the list of articles of conditional contraband contained in the same decree No. 14 is abolished.

The present decree comes into force on the day of publication.

Rome,

16th day of July, 1916.

## Aliens Restriction Order.

ORDER OF THE SECRETARY OF STATE UNDER ARTICLE 22-A OF THE ALIENS RESTRICTION (CONSOLIDATION) ORDER, 1916.

Whereas Article 22-A of the Aliens Restriction (Consolidation) Order, 1916, provides that as from such date or dates as may be fixed by order of a Secretary of State, an alien (wherever resident) shall not undertake or perform munitions work unless he has in his possession an identity book obtained in pursuance of the Aliens Restriction (Consolidation) Order, 1916, and duly filled in and attested.

Now I, in pursuance of the aforesaid Article 22-A, hereby order that the 1st September, 1916, shall be fixed as the date as from which an alien (wherever resident) shall not undertake or perform munitions work unless he has in his possession such an identity book as aforesaid:

Provided that in the application of this Order to an establishment of a class to which the provisions of Section 7 of the Munitions of War Act, 1915, as amended by any subsequent enactment are or have been applied by order of the Minister of Munitions after the 1st August, 1916, one month after the date on which the provisions of Section 7 of the Munitions of War Act, 1916, as amended by any subsequent enactment were applied to the establishment shall be substituted for the 1st September, 1916.

*Herbert Samuel,*

One of His Majesty's Principal Secretaries of State.

Whitehall,

23rd August, 1916.

[Art. 22-A is printed *ante*, p. 407.]

## Public Records.

### ORDER IN COUNCIL.

Whereas the Right Honourable Herbert Hardy, Baron Cozens-Hardy, Master of the Rolls, has, in exercise of the power conferred upon him by the first Section of the Public Record Office Act, 1877, and the first Section of the Public Record Office Act, 1898, made an Additional Rule for the disposal of documents which are not considered of sufficient public value to justify their preservation in the Public Record Office:

And whereas all the conditions in regard to the said Additional Rule which are required to be fulfilled by the said Acts have been fulfilled:

Now, therefore, His Majesty, having taken the said Additional Rule (a copy whereof is hereto annexed) into consideration, is pleased, by and with the advice of His Privy Council, to declare, and doth hereby declare, His approbation of the same.

18th Aug.

Additional Rule referred to in the foregoing Order in Council.

PUBLIC RECORD OFFICE ACTS, 1877 AND 1898.

ADDITIONAL RULE for the DISPOSAL OF DOCUMENTS which are not considered of sufficient public value to justify their preservation in the PUBLIC RECORD OFFICE.

I, HERBERT HARDY, BARON COZENS-HARDY, Master of the Rolls, in exercise of the power conferred upon me by the first section of the Public Record Office Act, 1877, and the first section of the Public Record Office Act, 1898, do, with the approval of the Commissioners of His Majesty's Treasury, and the further approval of the Heads of the Departments of the Government hereinafter mentioned, hereby make the Rule following:—

The Rules made by the Right Honourable William Baliol, Baron Esher of Esher, Master of the Rolls, and the Rule made by the Right Honourable Sir Nathaniel Lindley, Master of the Rolls, of which Her late Majesty Queen Victoria declared Her approbation by Orders in Council on the 30th day of June, 1890, and the 19th day of May, 1899, respectively, shall extend to documents of the Local Government Board, the Registrar General (England), the Government Chemist, the Land Registry, the National Health Insurance Joint Committee, the National Health Insurance Commission (England), the National Health Insurance Commission (Wales), and the Public Trustee.

17th May, 1916.

COZENS-HARDY, M.R.

The Lords Commissioners of His Majesty's Treasury approve of this Rule.

GEO. H. ROBERTS.

GEOFFREY HOWARD.

FURTHER APPROVED by the Heads of the following DEPARTMENTS of the Government:—

Local Government Board, WALTER H. LONG.

Registrar General's Office, England, BERNARD MALLET.

Government Chemist, JAMES J. DOBBIE.

Land Registry, CHARLES F. BRICKDALE.

National Health Insurance Joint Committee, ROBERT L. MORANT.  
National Health Insurance Commission (England), JOHN  
ANDERSON.  
National Health Insurance Commission (Wales), THOS. HUGHES.  
Public Trustee's Office, C. J. STEWART.  
18th August.

### The County Court of Bala and Corwen. ORDER IN COUNCIL.

Whereas it is enacted by the County Courts Act, 1888, that it shall be lawful for His Majesty by Order in Council from time to time to order, amongst other things, the consolidation of any two or more Districts, and to order by what name and in what towns and places a Court shall be held in any District:

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, that the District of the County Court of Merionethshire held at Bala, and the District of the County Court of Merionethshire held at Corwen, shall be consolidated under the name of the County Court of Merionethshire held at Bala and Corwen, and a Court shall be held in that District at Bala and Corwen.

This Order shall have effect as from the 1st day of August, 1916.  
28th July.

### Taxation of Treasury Bills, &c., Abroad.

The Lords Commissioners of His Majesty's Treasury give notice under section 47 of the Finance (No. 2) Act, 1915, as amended by section 44 (1) of the Finance Act, 1916, as follows:—

(1) The capital and interest of any Treasury Bills and War Expenditure Certificates issued while this announcement remains in force will not be liable to any taxation, present or future, so long as it is shown in the manner directed by the Treasury that such bills and certificates are in the beneficial ownership of persons who are neither domiciled nor ordinarily resident in the United Kingdom.

(2) The interest of any Treasury Bills and War Expenditure Certificates issued while this announcement remains in force will not be liable to British income-tax, present or future, so long as it is shown in the manner directed by the Treasury that such bills and certificates are in the beneficial ownership of persons who are not ordinarily resident in the United Kingdom.

This announcement will remain in force until further notice.

### Insurance against Enemy Aircraft

The Law Society's Gazette for August contains the following:—

The Sunderland Incorporated Law Society have directed attention to the new form issued by the Government which is required to be signed by the insured when making a claim for damage under the above scheme.

One of the questions on such forms reads as follows:—

Who is the person primarily liable whether under any lease or other contract of tenancy or otherwise to repair the damage?

As the result of representations made to the Government by the leading insurance companies it is understood that the former have agreed that at the request of any person insured by this scheme the policy may be issued or endorsed in the following manner:—

The interest herein is declared to be vested in the within-named A.B. on his own behalf and in trust for tenants of the insured building responsible to him under their contracts of tenancy.

This is an important concession obviating serious difficulties in which both owner and tenant might otherwise have been involved in cases where the tenant was under covenant to repair.

A suggestion previously made, that the tenant's name should be joined in the policy, was obviously undesirable from the owner's point of view.

A Board of Trade Order under the Special Acts (Extension of Time) Act, 1915, is gazetted directing that the time limited by section 6 of the South-Eastern and London, Chatham and Dover Railway Act, 1909, for the compulsory purchase of lands required for the widenings Nos. 1 and 2 authorized by section 4 of the South-Eastern and London, Chatham and Dover Railway Companies Act, 1900, and for the construction of those widenings, shall be extended for one year from 6th August, 1916. When the company's Bill for strengthening and enlarging Charing Cross Bridge was rejected by the House of Commons on 3rd July last Mr. Pretymann, speaking for the Board of Trade, mentioned that the company had had the power for a long time of widening the bridge. That power, he added, expired in August, but it could be extended by the Board of Trade.

### Obituary.

Qui ante diem perit,  
Sed miles, sed pro patria.

#### Captain Arthur A. Collinson.

Captain ARTHUR AMERY COLLINSON, East Surrey Regiment, who was reported "missing" at Loos, 25th-27th September, 1915, is now officially believed killed. He was the youngest son of Mr. and Mrs. T. A. Collinson, College-road, Great Crosby. Captain Collinson, who was thirty-one years of age, was educated at the Merchant Taylors' School, Great Crosby, and passed the London Matriculation with honours, being placed ninth out of 3,000 candidates. After leaving school he studied law, and obtained a First Class in both the preliminary and final examinations. He was awarded the Atkinson Conveyancing Gold Medal, the Timpron Martin Gold Medal offered by the Law Society, and the Enoch Harvey Prize for the best Liverpool candidate. He was admitted as a solicitor in 1907. For some years before the war he was with Messrs. Waltons and Co., solicitors, London, and lived at Streatham. He joined the H.A.C. on the day war was declared, and shortly afterwards obtained a commission in the East Surrey Regiment, being promoted captain in May, 1915. He had previously been a member of the 2nd V.B. Liverpool Regiment, and shot in the Bisley teams for three years, gaining the Clementi-Smith Tiro Gold Medal in 1906 and other prizes.

#### Captain Dane Baron Reed.

Captain DANE BARON REED, Middlesex Regiment, whose death is officially announced, fell on the 18th August, aged twenty-four. He was the youngest son of Mr. E. E. Baron Reed, of Pencoyd, The Drive, Wimbledon, and of 1, Guildhall-chambers, Basinghall-street. Educated at University College School and University College, London, he was captain of his house and monitor, a member of the school Rugby XV. and cricket XI., and junior officer of the School Cadet Corps. He afterwards joined the O.T.C. Captain Reed was articled to his father as a solicitor, and during his articles obtained his LL.B. (London) degree with honours. He obtained a commission in the Middlesex Regiment shortly after the outbreak of the war, and was promoted lieutenant, adjutant, and captain. His major writes that he fell "gallantly leading an attack, brave as he always was."

#### Lieutenant George R. S. Layng.

Lieutenant GEORGE REGINALD STUART LAYNG, Gloucester Regiment, who was killed on the 18th August, aged twenty, was the third surviving son of the late Dr. Henry Layng, of Swatow, China, and of Mrs. Layng, of Eldorado-road, Cheltenham. He was educated at Abingdon School and at Cheltenham College, and was articled in 1913 to Messrs. Winterbotham and Gurney, solicitors, Cheltenham. On the outbreak of the war he joined the Public Schools Brigade, and he afterwards received a commission in the Gloucester Regiment. He went to the front last October.

#### Second Lieutenant Percy C. Pope.

Second Lieutenant PERCY PARIS POPE, Welsh Regiment, officially reported missing and now presumed to have been killed, was the sixth (fifth surviving) son of Mr. and Mrs. Alfred Pope, of Wrackeford House, near Dorchester. Mr. Pope, who was born in 1882, was educated at Winchester and New College, Oxford, where he obtained honours in the school of jurisprudence in 1905 and graduated M.A. He was called to the Bar by the Inner Temple in 1907, having read two years previously with Mr. J. A. Hawke, K.C., and joined the Western Circuit in 1908. He was in Paris at the outbreak of the war. He returned to England, joined the Inns of Court O.T.C., and was gazetted to the Welsh Regiment in March, 1915. Mr. Pope was one of the five officers reported "missing" after the attack on the "Little Willie" trench, part of the Hohenzollern Redoubt, on 2nd October, 1915.

### Legal News.

#### Appointments.

MR. HENRY HOLMAN GREGORY, K.C., has been appointed to be Recorder of Bath in place of the late Mr. James Bromley Eames.

MR. FRANK MARSH, of Messrs. Cooper, Sons & Marsh, solicitors and notaries, Manchester, has been appointed a Commissioner of the High Court of Bengal, to take affidavits and declarations and acknowledgments of married women in respect of property in India.



## General.

Mr. Gilbert Francis Scale, of Tymawr, Llanbethery, near Cowbridge, Glamorgan, formerly practising as a solicitor in Neath, left estate of the gross value of £57,985.

Mr. Clifford Allen, ex-chairman of the No-Conscription Fellowship, who was recently tried by court-martial at Warley Barracks for disobedience, has been sentenced to one year's imprisonment with hard labour, and there has been no remission of sentence.

The Law Society section of the London Appeal Tribunal on Tuesday, in exempting a young man for whom the Postmaster-General appealed, made it a condition that he should only receive Army pay and allowances. The chairman said:—"Our object is to see that no young men are kept back to draw their full pay while others are joining the Army on soldiers' pay."

The Comptroller and Auditor-General, in his report on the accounts of the Paymaster-General for the year ended 29th February, and of the National Debt Commissioners in respect of the funds held by them on behalf of the Supreme Court of Judicature, says that, subject to the discrepancy of 1d. which was referred to in his report of last year, and has not yet been adjusted, they are correct. A reduction to the extent of £100,000 took place within the year in the liability of the Consolidated Fund in respect of suitors' cash, the uncovered liability being now £1,748,123. The total amount of cash in Court at the end of the year was £2,080,508, of which amount £872,002 was on deposit, and the Paymaster-General held Government and other securities and stock of the nominal value of £42,972,826.

Mr. George Millar Bowman, of Logie, Fife, proprietor of the entailed North Fife Estate of Logie, who died on 26th February, at Courtill, Rozel, Guernsey, left personal estate in the United Kingdom valued at £4,650. It is stated that the lands of Logie first came into the Bowman family in 1750, the purchaser being Mr. Andrew Bowman, who executed a very strict entail of his property, entailing along with it his library under a most particular injunction for its preservation. It consists of many valuable editions of the classics and a valuable collection of engravings, and the heir is prohibited from lending the books, but is bound to keep a suitable room for the library in his house and to allow free access to it to the neighbouring gentlemen there to read and study. He is also bound to have a basin with water and a towel, that the books may not be soiled with unclean hands, and women and children are expressly prohibited from having access to the library.

THE "Oxford" Sectional Bookcase is the ideal one for anybody who is building up a library. It is splendidly finished, with nothing of the office stamp about it. The illustrated booklet issued by the manufacturers, William Baker & Co., Ltd., The Broad, Oxford, may be obtained gratis, and will certainly prove interesting to book lovers.—(Advt.)

## The Property Mart

Forthcoming Auction Sale.

Sept. 7.—Messrs. H. E. FOTHER & CRANFIELD, at the Mart, at 2: Assurance Policy for £6,000, also Shares in Estate, and other Companies (see advertisement page iv, this week).

## Winding-up Notices.

JOINT STOCK COMPANIES.  
LIMITED IN CHANCERY.

London Gazette.—FRIDAY, Aug. 25.

CONWAY STEAMSHIP CO., LTD.—Creditors are required, on or before Oct 5, to send their names and addresses, and the particulars of their debts or claims, to Leonard Richard Conner, 62, Church st, West Hartlepool, liquidator.  
DOOTSON'S (BLACKPOOL), LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Sept 8, to send in their names and addresses, with particulars of their debts or claims, to James Todd, 18, Birley st, Blackpool, liquidator.  
HALIFAX FLOUR SOCIETY, LTD.—Creditors are required, on or before Sept 9, to send their names and addresses, and the particulars of their debts or claims, to Arthur Norman Buckley and John Aitken, 55, Commercial st, Halifax, liquidators.  
LYTHAM GOLF CLUB, LTD.—Creditors are required, on or before Sept 23, to send their names and addresses, and the particulars of their debts or claims, to James Lucas, 26, Birley st, Blackpool, liquidator.  
MURRAY'S RIVER CLUB, LTD. (IN LIQUIDATION).—Creditors are required, on or before Sept 28, to send their names and addresses, and the particulars of their debts or claims, to Norman Ward Wild, 22-28, Broad Street av, liquidator.  
PHOENIX DOUBLING CO (RADOLIFFE), LTD (IN LIQUIDATION).—Creditors are requested, on or before Sept 11, to send particulars of their debts or claims to F. A. Filton, 26, Brown st, Manchester, liquidator.  
TAMMIDAD LAKE ASPHALT PAVING CO. LTD (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Oct 4, to send their names and addresses, and the particulars of their debts and claims, to Christopher Ogle, Austin Friars House, Austin Friars, liquidator.

JOINT STOCK COMPANIES  
LIMITED IN CHANCERY.

London Gazette.—TUESDAY, Aug. 29.

FRANK HOWARD, LTD (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Sept 22, to send their names and addresses, and the particulars of their claims, to Alexander Nisbet, 3, Lincoln's Inn fields, liquidator.  
LINTFORD PAPER MILL CO, LTD.—Creditors are required, on or before Sept 30, to send their names and addresses, and the particulars of their debts or claims, to Robert Howarth, 12, Acresfield, Bolton, liquidator.  
HUGH RAE, LTD.—Creditors are required, on or before Oct 5, to send their names and addresses, and the particulars of their debts or claims, to Henry Hardy Kilvington, 17, Scarborough st, West Hartlepool, liquidator.  
RIBSTON STEAM SHIP CO., LTD.—Creditors are required, on or before Oct 5, to send their names and addresses, and the particulars of their debts or claims, to Mr. Harry Sargeant, 5, Charles st, West Hartlepool, liquidator.  
FREDR. TARRANT & CO, LTD.—Creditors are required, on or before Sept 16, to send their names and addresses, and the particulars of their debts or claims, to William Henry Thomson, 194, Coleman st, liquidator.

## Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, Aug. 25.

James Bleasde & Co, Ltd.  
Conway Steam Ship Co, Ltd.  
Bishop, Fossers & Co, Ltd.  
Globe Film Co, Ltd.  
Edward Shepherd & Sons, Ltd.  
City Central Syndicate, Ltd.  
Queen's Hall Cinema (Sunderland), Ltd.  
Middleham Gas & Coke Co, Ltd.

London Gazette.—TUESDAY, Aug. 29.

Idol Bungalows, Ltd.  
Lipcomb & Gillo, Ltd.  
Castlehouse & Turner, Ltd.  
Geri Tin Syndicate (Northern Nigeria), Ltd.  
Hugh Rae, Ltd.  
London & North British Plate Glass Insurance Co, Ltd.  
Ribston Steam Ship Co, Ltd.

## Winding-up of Enemy Businesses.

London Gazette.—FRIDAY, Aug. 25.

AUSTRIAN BANKING SYNDICATE, LTD., 6, Old Jewry.—Creditors are required, on or before Oct 31, to send their names and addresses, and particulars of their debts and claims, to W. B. Keen, 29, Queen Victoria st, controller.  
HECK, KOLLER & CO, 43, City rd.—Creditors are required, on or before Oct 6, to send their names and addresses, and the particulars of their debts and claims, to J. D. Pattullo, 65, London Wall, controller.  
EAST DUCKENHAW, 2, Gresham st.—Creditors are required, on or before Sept 15 to send their names and addresses, and particulars of their debts or claims, to J. Stewart Mallam, 1, Queen Victoria st, controller.

## THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED,

24, MOORGATE STREET, LONDON, E.C.

ESTABLISHED IN 1890.

## LICENSES INSURANCE.

SPECIALISTS IN ALL LICENSING MATTERS.

Upwards of 750 Appeals to Quarter Sessions have been conducted under the direction and supervision of the Corporation.  
Suitable Clauses for insertion in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent on application.

## POOLING INSURANCE.

The Corporation also insures risks in connection with FIRE, CONSEQUENTIAL LOSS, BURGLARY, WORKMEN'S COMPENSATION, FIDELITY GUARANTEE, THIRD PARTY, &c., under a perfected Profit-sharing system.

APPLY FOR PROSPECTUS.



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